

U.S. BANKRUPTCY COURT
FILED

2023 OCT 16 A 11:41

CLARKE A. KAYCHIKOV

THOMAS A. KAYCHIKOV

EXHIBIT A

United States Bankruptcy Court, District of New Jersey (Newark)

Fill in this information to identify the case (Select only one Debtor per claim form):

<input type="checkbox"/> Bed Bath & Beyond Inc. (Case No. 23-13359)	<input type="checkbox"/> Alamo Bed Bath & Beyond Inc. (Case No. 23-13360)	<input type="checkbox"/> BBB Canada LP Inc. (Case No. 23-13361)	<input type="checkbox"/> BBB Value Services Inc. (Case No. 23-13362)
<input type="checkbox"/> BBBY Management Corporation (Case No. 23-13363)	<input type="checkbox"/> BBBYCF LLC (Case No. 23-13364)	<input type="checkbox"/> BBBYTF LLC (Case No. 23-13365)	<input type="checkbox"/> bed 'n bath Stores Inc. (Case No. 23-13396)
<input type="checkbox"/> Bed Bath & Beyond of Annapolis, Inc. (Case No. 23-13366)	<input type="checkbox"/> Bed Bath & Beyond of Arundel Inc. (Case No. 23-13367)	<input type="checkbox"/> Bed Bath & Beyond of Baton Rouge Inc. (Case No. 23-13368)	<input type="checkbox"/> Bed Bath & Beyond of Birmingham Inc. (Case No. 23-13369)
<input type="checkbox"/> Bed Bath & Beyond of Bridgewater Inc. (Case No. 23-13370)	<input type="checkbox"/> Bed Bath & Beyond of California Limited Liability Company (Case No. 23-13371)	<input type="checkbox"/> Bed Bath & Beyond of Davenport Inc. (Case No. 23-13372)	<input type="checkbox"/> Bed Bath & Beyond of East Hanover Inc. (Case No. 23-13373)
<input type="checkbox"/> Bed Bath & Beyond of Edgewater Inc. (Case No. 23-13374)	<input type="checkbox"/> Bed Bath & Beyond of Falls Church, Inc. (Case No. 23-13375)	<input type="checkbox"/> Bed Bath & Beyond of Fashion Center, Inc. (Case No. 23-13376)	<input type="checkbox"/> Bed Bath & Beyond of Frederick, Inc. (Case No. 23-13377)
<input type="checkbox"/> Bed Bath & Beyond of Gaithersburg Inc. (Case No. 23-13378)	<input type="checkbox"/> Bed Bath & Beyond of Gallery Place L.L.C. (Case No. 23-13379)	<input type="checkbox"/> Bed Bath & Beyond of Knoxville Inc. (Case No. 23-13380)	<input type="checkbox"/> Bed Bath & Beyond of Lexington Inc. (Case No. 23-13381)
<input type="checkbox"/> Bed Bath & Beyond of Lincoln Park Inc. (Case No. 23-13382)	<input type="checkbox"/> Bed Bath & Beyond of Louisville Inc. (Case No. 23-13383)	<input type="checkbox"/> Bed Bath & Beyond of Mandeville Inc. (Case No. 23-13384)	<input type="checkbox"/> Bed, Bath & Beyond of Manhattan, Inc. (Case No. 23-13397)
<input type="checkbox"/> Bed Bath & Beyond of Opry Inc. (Case No. 23-13385)	<input type="checkbox"/> Bed Bath & Beyond of Overland Park Inc. (Case No. 23-13386)	<input type="checkbox"/> Bed Bath & Beyond of Palm Desert Inc. (Case No. 23-13387)	<input type="checkbox"/> Bed Bath & Beyond of Paradise Valley Inc. (Case No. 23-13388)
<input type="checkbox"/> Bed Bath & Beyond of Pittsford Inc. (Case No. 23-13389)	<input type="checkbox"/> Bed Bath & Beyond of Portland Inc. (Case No. 23-13390)	<input type="checkbox"/> Bed Bath & Beyond of Rockford Inc. (Case No. 23-13391)	<input type="checkbox"/> Bed Bath & Beyond of Towson Inc. (Case No. 23-13392)
<input type="checkbox"/> Bed Bath & Beyond of Virginia Beach Inc. (Case No. 23-13393)	<input type="checkbox"/> Bed Bath & Beyond of Waldorf Inc. (Case No. 23-13394)	<input type="checkbox"/> Bed Bath & Beyond of Woodbridge Inc. (Case No. 23-13395)	<input type="checkbox"/> Buy Buy Baby of Rockville, Inc. (Case No. 23-13398)
<input type="checkbox"/> Buy Buy Baby of Totowa, Inc. (Case No. 23-13399)	<input type="checkbox"/> Buy Buy Baby, Inc. (Case No. 23-13400)	<input type="checkbox"/> BWAOL LLC (Case No. 23-13401)	<input type="checkbox"/> Chef C Holdings LLC (Case No. 23-13402)
<input type="checkbox"/> Decorist, LLC (Case No. 23-13403)	<input type="checkbox"/> Deerbrook Bed Bath & Beyond Inc. (Case No. 23-13404)	<input type="checkbox"/> Harmon of Brentwood, Inc. (Case No. 23-13405)	<input type="checkbox"/> Harmon of Caldwell, Inc. (Case No. 23-13406)
<input type="checkbox"/> Harmon of Carlstadt, Inc. (Case No. 23-13407)	<input type="checkbox"/> Harmon of Franklin, Inc. (Case No. 23-13408)	<input type="checkbox"/> Harmon of Greenbrook II, Inc. (Case No. 23-13409)	<input type="checkbox"/> Harmon of Hackensack, Inc. (Case No. 23-13410)
<input type="checkbox"/> Harmon of Hanover, Inc. (Case No. 23-13411)	<input type="checkbox"/> Harmon of Hartsdale, Inc. (Case No. 23-13412)	<input type="checkbox"/> Harmon of Manalapan, Inc. (Case No. 23-13413)	<input type="checkbox"/> Harmon of Massapequa, Inc. (Case No. 23-13414)
<input type="checkbox"/> Harmon of Melville, Inc. (Case No. 23-13415)	<input type="checkbox"/> Harmon of New Rochelle, Inc. (Case No. 23-13416)	<input type="checkbox"/> Harmon of Newton, Inc. (Case No. 23-13417)	<input type="checkbox"/> Harmon of Old Bridge, Inc. (Case No. 23-13418)
<input type="checkbox"/> Harmon of Plainview, Inc. (Case No. 23-13419)	<input type="checkbox"/> Harmon of Raritan, Inc. (Case No. 23-13420)	<input type="checkbox"/> Harmon of Rockaway, Inc. (Case No. 23-13421)	<input type="checkbox"/> Harmon of Shrewsbury, Inc. (Case No. 23-13422)
<input type="checkbox"/> Harmon of Totowa, Inc. (Case No. 23-13423)	<input type="checkbox"/> Harmon of Wayne, Inc. (Case No. 23-13424)	<input type="checkbox"/> Harmon of Westfield, Inc. (Case No. 23-13425)	<input type="checkbox"/> Harmon of Yonkers, Inc. (Case No. 23-13426)
<input type="checkbox"/> Harmon Stores, Inc. (Case No. 23-13427)	<input type="checkbox"/> Liberty Procurement Co. Inc. (Case No. 23-13428)	<input type="checkbox"/> Of a Kind, Inc. (Case No. 23-13429)	<input type="checkbox"/> One Kings Lane LLC (Case No. 23-13430)
<input type="checkbox"/> San Antonio Bed Bath & Beyond Inc. (Case No. 23-13431)	<input type="checkbox"/> Springfield Buy Buy Baby, Inc. (Case No. 23-13432)		

Modified Official Form 410

Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	VENTURA COUNTY TAX COLLECTOR Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor COUNTY OF VENTURA TREASURER-TAX COLLECTOR	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? ATTN BANKRUPTCY 800 S VICTORIA AVE VENTURA CA 93009-1290 Contact phone 805-654-3775 Contact email special.collections@ventura.org Where should payments to the creditor be sent? (if different) Contact phone _____ Contact email _____	
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>7</u> <u>0</u> <u>1</u> <u>7</u>	
7. How much is the claim?	\$ <u>8,819.85</u> Does this amount include interest or other charges? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).	
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information. PROPERTY TAXES	

9. Is all or part of the claim secured?

☒

No

☐

Yes. The claim is secured by a lien on property.

Nature of property:

☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.

☐ Motor vehicle

☐ Other. Describe: _____

Basis for perfection: _____

Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$ _____

Amount of the claim that is secured: \$ _____

Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$ _____

Annual Interest Rate (when case was filed) _____ %

☐ Fixed

☐ Variable

10. Is this claim based on a lease?

☒

No

☐

Yes. Amount necessary to cure any default as of the date of the petition.

\$ _____

11. Is this claim subject to a right of setoff?

☒

No

☐

Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☐

No

☒

Yes. Check one:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Amount entitled to priority

\$ _____

☐ Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ _____

☐ Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ _____

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ 8,819.85

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ _____

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

\$ _____

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. § 503(b)(9)? ☒ No ☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the Debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim. \$ _____

14. Is all or part of the claim being asserted as an administrative expense claim? ☒ No ☐ Yes. Indicate the amount of your claim for costs and expenses of administration of the estates pursuant to 503(b), other than section 503(b)(9), or 507(a)(2). Attach documentation supporting such claim. If yes, please indicate when this claim was incurred:

☐ On or prior to June 27, 2023: \$ _____
☐ After June 27, 2023: \$ _____
Total Administrative Expense Claim Amount: \$ _____

THIS SECTION SHOULD ONLY BE USED BY CLAIMANTS ASSERTING AN ADMINISTRATIVE EXPENSE CLAIM ARISING AGAINST ONE OF THE ABOVE DEBTORS FOR POSTPETITION ADMINISTRATIVE CLAIMS. THIS SECTION SHOULD NOT BE USED FOR ANY CLAIMS THAT ARE NOT OF A KIND ENTITLED TO PRIORITY IN ACCORDANCE WITH 11 U.S.C. §§ 503(B) AND 507(A)(2); PROVIDED, HOWEVER; THIS SECTION SHOULD NOT BE USED FOR CLAIMS PURSUANT TO SECTION 503(B)(9) OF THE BANKRUPTCY CODE.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- ☐ I am the creditor.
☒ I am the creditor's attorney or authorized agent.
☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Mary Barnes

09/21/2023

Signature

Name of the person who is completing and signing this claim:

Mary K. Barnes

Name

First name

Middle name

Last name

Title

Ventura County Tax Collector

Company

Identify the corporate servicer as the company if the authorized agent is a servicer.
800 S. Victoria Ave.

Address

Number Street

Ventura

CA

93009-1290

City

State

ZIP Code

Contact phone

805-654-3775

Email

mary.barnes@ventura.org

Additional Noticing Addresses (if provided):

Additional Address 1

Name:

Address1:

Address2:

Address3:

Address4:

City:

State:

Postal Code:

Country:

Contact Phone:

Contact Email:

Additional Address 2

Name:

Address1:

Address2:

Address3:

Address4:

City:

State:

Postal Code:

Country:

Contact Phone:

Contact Email:

Additional Supporting Documentation Provided

☒ Yes
☐ No

Attachment Filename:

Bed Bath & Beyond Inc POC 092123.pdf

Electronic Proof of Claim Confirmation: 3335-1-QFYHS-600160946

Claim Electronically Submitted on (UTC) : 2023-09-21T22:56:09.797Z

Submitted by: VENTURA COUNTY TAX COLLECTOR
special.collections@ventura.org

COUNTY OF VENTURA
TREASURER-TAX COLLECTOR
800 SOUTH VICTORIA AVENUE
VENTURA, CA 93009-1290



2023/24 TAX BILL UNSECURED

COUNTY-CITIES-SCHOOLS-SPECIAL
DISTRICTS OF VENTURA COUNTY
Fiscal Year July 01, 2023 to June 30, 2024

Owner of Record as of January 1, 2023:

BED BATH & BEYOND OF CALIFORNIA LLC

650 LIBERTY AVE
UNION NJ 07083-8130

Sue Horgan
Treasurer-Tax Collector
(805) 654-3744
www.venturapropertytax.org

Property Description: Business Property
SITUS Address: 4040 E Main St, Unit 0000a1, Ventura
Doing Business As: Bed Bath & Beyond #821

Property Number: 2007017-0001	Parcel Number (APN): 084-0-091-115	Tax Rate Area (TRA): 05021	Assessment Number: 202300010511	Assessment Revision: 00
Bill Number: 202300010511	Bill Revision: 00	Effective Tax Year: 2023/24	Billed Tax Year: 2023/24	Billed Date: 07/24/2023

Value Type	Old Value	New Value	Taxing Agency	Phone	Tax Rate	x Assessed Value	= Tax Amount
Land & Minerals			14001101 - PROP 13 MAXIMUM 1% TAX	805-654-3181	1.000000	305,000	\$3,050.00
Structure			12014105 - UNI SCH BOND VENTURA	805-383-1982	0.017200	305,000	\$52.46
Fixture		177,000	12015103 - VTA COMM COLLEGE BD	805-383-1982	0.014200	305,000	\$43.31
Trees & Vines							
Total Land and Improvement Value:		177,000					
Personal Property		128,000					
Boats or Aircraft							
Total Gross Value:		305,000					
Exemptions							
Total Net Value:		305,000					
10% \$463 Penalty							
Total Assessed Value:		305,000					
R&T Codes:							
Other Exemptions:							
			Due Date: August 31, 2023		TOTAL TAX DUE:		\$3,145.77

The following penalties and fees will be added to delinquent bills:

Additional Charges		Date	Name	Rate	Add'l Amount
Taxes	\$3,145.77	If paid after August 31, 2023	Delinquent Penalty §2922	10%	\$314.57
Delinquent Penalty 10%		If paid after October 31, 2023	Interest §2922	1.5% per month	\$47.18 per month
Interest 1.5%		If paid after November 30, 2023	Collection Cost §2922	23%	\$723.52
Cost \$30					
Collection Fee 23%					
Tax Collector Fees					
506 Interest					
Total Amount:	\$3,145.77				
Amount Paid:	\$0.00				
Amount Due:	\$3,145.77				

Notes to Taxpayer:

THE SALE OR DISPOSAL OF THE PROPERTY DESCRIBED HEREIN AFTER JANUARY 1 OF THE EFFECTIVE TAX YEAR DOES NOT RELIEVE THE OWNER OF RECORD OF THIS BILL.

Due August 31, 2023: \$3,145.77

2023/24 UNSECURED

Property Number: 2007017-0001
Bill Number: 202300010511

Bill Revision: 00

Assessment Number: 202300010511
Effective Tax Year: 2023/24

Assessment Revision: 00

Make check payable to: VC TAX COLLECTOR

If paid after Aug. 31: \$3,460.34
If paid after Oct. 31: \$3,507.52
If paid after Nov. 30: Call (805) 654-3744 for payoff.

Save time, paper and stamps:
Pay online at www.venturapropertytax.org

COUNTY OF VENTURA
TREASURER-TAX COLLECTOR
PO BOX 845642
LOS ANGELES, CA 90084-5642

2202300010511700108312023000003145777

Taxing Agency	Phone	Tax Rate	x Assessed Value	= Tax Amount

IMPORTANT INFORMATION

(All Section Numbers refer to California Revenue and Taxation Code)

THIS BILL IS THE RESPONSIBILITY OF THE ASSESSEE. IF THE PROPERTY HAS BEEN SOLD, DO NOT FORWARD THIS BILL TO THE NEW OWNER.

1. **PAYMENT OF TAXES:** Payments should be in the exact amount of the total due. Taxes may be paid by mail, in person or online at venturapropertytax.org.
 - a) Checks are accepted in person, mailed to the payment processing center or mailed to the Treasurer-Tax Collector's office. Remittance by mail must be USPS postmarked on or before the delinquent date to avoid penalty. Funds are electronically deposited and may be withdrawn from your accounting the same day your payment is received.
 - b) Cash is accepted in person at the Treasurer-Tax Collector's office only during normal business hours.
 - c) **Electronic Checks (eChecks)** are accepted online at venturapropertytax.org. Processor fees (or convenience fees) are charged by the payment processor and are not collected by Ventura County. eCheck payments are given a confirmation receipt upon completion of the transaction, however it may take several days for the processing to finish and is based solely on the information provided by the taxpayer. If account or routing numbers are entered incorrectly, it may result in a returned payment in which additional penalties and fees may apply.
 - d) **Credit Cards** are accepted online at venturapropertytax.org. Processor fees (or convenience fees) are charged by the payment processor and are not collected by Ventura County.
 - e) **Online Bill Pay** made through your banking institution must include your bill number(s) and be received by the Tax Collector on or before the delinquency date to avoid penalties. Your banking transaction may not be processed the same day you submit the request and may not be USPS postmarked, which could result in delinquency. Please ensure to process your payment well in advance of the delinquency date to minimize the potential for late penalties.
2. **CHARGE FOR RETURNED PAYMENTS:** A \$50.00 charge per statement will be added for all items returned by the bank for any reason.
3. **ASSESSMENT:** Annually, the County Assessor assesses all taxable property in the County, except State assessed property, to the persons owning, claiming, possessing or controlling it on the January 1 lien date. (§405). You have the right to an informal assessment review by contacting the Assessor's Office at 805-654-2181 or their website assessor.countyofventura.org.
4. **ASSESSMENT APPEALS:** If you disagree with the assessment on the tax bill, you may file an Assessment Appeal Application with the Clerk of the Board starting July 2, 2023 through September 15, 2023. Information on filing an Assessment Appeal Application is available on the Clerk of the Board's webpage at www.ventura.org/cob/aab, at the Clerk of the Board Office located at 800 S. Victoria Avenue, Ventura or by calling (805) 654-2251. It is important to know the Assessment Appeals Board or Hearing Officer cannot grant or deny exemptions.
5. **TAX LIEN DATE:** All tax liens attach annually as of the lien date, January 1, preceding the fiscal year for which the taxes are levied. (§2192 & 2901)
6. **OWNER OF RECORD ON TAX LIEN DATE:** Unsecured property is assessed to the owner of record on the lien date, January 1. Ownership on the lien date determines the obligation to pay the taxes. The disposal of property after the lien date does not relieve the assessee of the tax liability. (§19, 23, 405, & 2951)
7. **FISCAL YEAR:** This tax bill is levied for the fiscal year, July 1 to June 30, based on ownership on January 1.
8. **DELINQUENCY DATE:**
 - (a) Taxes billed on the Unsecured Roll as of July 31, will become delinquent if unpaid at the close of business on August 31st and thereafter subject to a delinquent penalty of 10%. Taxes added to the Unsecured Roll after July 31st are delinquent if unpaid by the close of business on the last day of the month following the bill month and thereafter subject to a delinquent penalty of 10%.
 - (b) If the Unsecured Property taxes plus applicable penalties are still unpaid by the close of business on the last day of the second month following the application of the 10% penalty, an additional penalty of 1.5% per month will attach on the first day of each month thereafter, until the total amount due is paid or until the time a court judgment is entered for the amount of any unpaid taxes and penalty, whichever occurs first.
 - (c) If Unsecured Property taxes are unpaid at the close of business on the last day of the third month following the application of the 10% penalty, an additional 23% collection fee will also attach.
 - (d) If any delinquency date falls on a Saturday, Sunday or legal holiday, and the payment is received by the close of business on the following business day, any penalty to which the tax becomes subject will not apply. (§2922)
9. **ENFORCEMENT OF PAYMENT:** Delinquency will result in further action by the tax collector to enforce payment of the tax and all statutory penalties. Enforcement actions include the recording of a tax lien (§2191.3), Interagency Intercept Collection Program (California Government Code §12419.2, 12419.7, 12419.9, 12419.10, and 12419.11), the seizure of funds and/or sale of personal property, improvements and possessory interests belonging to or assessed to the assessee (§2951). Additional fees may attach as a result of any of these actions.
10. **ADDRESS CHANGES:** Requests for changes in address must be made through the Ventura County Assessor. For forms and information, please visit <http://assessor.countyofventura.org>.

Contact Information:

For questions regarding payments, collections or delinquent tax enforcement: Treasurer-Tax Collector (805) 654-3744 HelpingHand@ventura.org www.ventura.org/TTC	For questions regarding assessed value, exemptions, change of address or property ownership: Assessor (805) 654-2181 Assessor.Info@ventura.org assessor.countyofventura.org	For questions regarding tax rates or calculations: Auditor-Controller (805) 654-3181 audplax@ventura.org www.ventura.org/auditor-controller-office
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COUNTY OF VENTURA
TREASURER-TAX COLLECTOR
800 SOUTH VICTORIA AVENUE
VENTURA, CA 93009-1290



2023/24 TAX BILL UNSECURED

COUNTY-CITIES-SCHOOLS-SPECIAL
DISTRICTS OF VENTURA COUNTY
Fiscal Year July 01, 2023 to June 30, 2024

Owner of Record as of January 1, 2023:

BED BATH & BEYOND OF CALIF LLC

650 LIBERTY AVE
UNION NJ 07083-8130

Sue Horgan
Treasurer-Tax Collector
(805) 654-3744
www.venturapropertytax.org

Property Description: Business Property
SITUS Address: 121 S Westlake, Unit 0101, Thousand Oaks
Doing Business As: Bed Bath & Beyond #138

Property Number: 2007017-0004	Parcel Number (APN): 698-0-020-175	Tax Rate Area (TRA): 08086	Assessment Number: 202300010512	Assessment Revision: 00
Bill Number: 202300010512	Bill Revision: 00	Effective Tax Year: 2023/24	Billed Tax Year: 2023/24	Billed Date: 07/24/2023

Value Type	Old Value	New Value	Taxing Agency	Phone	Tax Rate	x Assessed Value	= Tax Amount
Land & Minerals			14001101 - PROP 13 MAXIMUM 1% TAX	805-654-3181	1.000000	542,300	\$5,423.01
Structure			12001103 - UNISCH BD CONEJOVLY #2	805-383-1982	0.028600	542,300	\$155.09
Fixture		380,500	12015103 - VTA COMM COLLEGE BD	805-383-1982	0.014200	542,300	\$77.00
Trees & Vines			18750101 - METROPOLITAN WTR	866-807-6864	0.003500	542,300	\$18.98
Total Land and Improvement Value:		380,500					
Personal Property		161,800					
Boats or Aircraft							
Total Gross Value:		542,300					
Exemptions							
Total Net Value:		542,300					
10% \$463 Penalty							
Total Assessed Value:		542,300					
R&T Codes:							
Other Exemptions:							

The following penalties and fees will be added to delinquent bills:

Additional Charges		Date	Name	Rate	Add'l Amount
Taxes	\$5,674.08	If paid after August 31, 2023	Delinquent Penalty §2922	10%	\$567.40
Delinquent Penalty 10%		If paid after October 31, 2023	Interest §2922	1.5% per month	\$85.11 per month
Interest 1.5%		If paid after November 30, 2023	Collection Cost §2922	23%	\$1,305.03
Cost \$30					
Collection Fee 23%					
Tax Collector Fees					
506 Interest					
Total Amount:	\$5,674.08				
Amount Paid:	\$0.00				
Amount Due:	\$5,674.08				

Notes to Taxpayer:

THE SALE OR DISPOSAL OF THE PROPERTY DESCRIBED HEREIN AFTER JANUARY 1 OF THE EFFECTIVE TAX YEAR DOES NOT RELIEVE THE OWNER OF RECORD OF THIS BILL.

Due August 31, 2023: \$5,674.08

2023/24 UNSECURED

Property Number: 2007017-0004
Bill Number: 202300010512

Bill Revision: 00

Assessment Number: 202300010512
Effective Tax Year: 2023/24

Assessment Revision: 00

Make check payable to: VC TAX COLLECTOR

If paid after Aug. 31: \$6,241.48
If paid after Oct. 31: \$6,326.59
If paid after Nov. 30: Call (805) 654-3744 for payoff.

Save time, paper and stamps:
Pay online at www.venturapropertytax.org

COUNTY OF VENTURA
TREASURER-TAX COLLECTOR
PO BOX 845642
LOS ANGELES, CA 90084-5642

2202300010512900108312023000005674083

Taxing Agency	Phone	Tax Rate	x Assessed Value	= Tax Amount

IMPORTANT INFORMATION
(All Section Numbers refer to California Revenue and Taxation Code)

THIS BILL IS THE RESPONSIBILITY OF THE ASSESSEE. IF THE PROPERTY HAS BEEN SOLD, DO NOT FORWARD THIS BILL TO THE NEW OWNER.

1. **PAYMENT OF TAXES:** Payments should be in the exact amount of the total due. Taxes may be paid by mail, in person or online at venturapropertytax.org.
 - a) Checks are accepted in person, mailed to the payment processing center or mailed to the Treasurer-Tax Collector's office. Remittance by mail must be USPS postmarked on or before the delinquent date to avoid penalty. Funds are electronically deposited and may be withdrawn from your accounting the same day your payment is received.
 - b) Cash is accepted in person at the Treasurer-Tax Collector's office only during normal business hours.
 - c) **Electronic Checks (eChecks)** are accepted online at venturapropertytax.org. Processor fees (or convenience fees) are charged by the payment processor and are not collected by Ventura County. eCheck payments are given a confirmation receipt upon completion of the transaction, however it may take several days for the processing to finish and is based solely on the information provided by the taxpayer. If account or routing numbers are entered incorrectly, it may result in a returned payment in which additional penalties and fees may apply.
 - d) **Credit Cards** are accepted online at venturapropertytax.org. Processor fees (or convenience fees) are charged by the payment processor and are not collected by Ventura County.
 - e) **Online Bill Pay** made through your banking institution must include your bill number(s) and be received by the Tax Collector on or before the delinquency date to avoid penalties. Your banking transaction may not be processed the same day you submit the request and may not be USPS postmarked, which could result in delinquency. Please ensure to process your payment well in advance of the delinquency date to minimize the potential for late penalties.
2. **CHARGE FOR RETURNED PAYMENTS:** A \$50.00 charge per statement will be added for all items returned by the bank for any reason.
3. **ASSESSMENT:** Annually, the County Assessor assesses all taxable property in the County, except State assessed property, to the persons owning, claiming, possessing or controlling it on the January 1 lien date, (\$405). You have the right to an informal assessment review by contacting the Assessor's Office at 805-654-2181 or their website assessor.countyofventura.org.
4. **ASSESSMENT APPEALS:** If you disagree with the assessment on the tax bill, you may file an Assessment Appeal Application with the Clerk of the Board starting July 2, 2023 through September 15, 2023. Information on filing an Assessment Appeal Application is available on the Clerk of the Board's webpage at www.ventura.org/cob/aab, at the Clerk of the Board Office located at 800 S. Victoria Avenue, Ventura or by calling (805) 654-2251. It is important to know the Assessment Appeals Board or Hearing Officer cannot grant or deny exemptions.
5. **TAX LIEN DATE:** All tax liens attach annually as of the lien date, January 1, preceding the fiscal year for which the taxes are levied. (\$2192 & 2901)
6. **OWNER OF RECORD ON TAX LIEN DATE:** Unsecured property is assessed to the owner of record on the lien date, January 1. Ownership on the lien date determines the obligation to pay the taxes. The disposal of property after the lien date does not relieve the assessee of the tax liability. (\$19, 23, 405, & 2951)
7. **FISCAL YEAR:** This tax bill is levied for the fiscal year, July 1 to June 30, based on ownership on January 1.
8. **DELINQUENCY DATE:**
 - (a) Taxes billed on the Unsecured Roll as of July 31, will become delinquent if unpaid at the close of business on August 31st and thereafter subject to a delinquent penalty of 10%. Taxes added to the Unsecured Roll after July 31st are delinquent if unpaid by the close of business on the last day of the month following the bill month and thereafter subject to a delinquent penalty of 10%.
 - (b) If the Unsecured Property taxes plus applicable penalties are still unpaid by the close of business on the last day of the second month following the application of the 10% penalty, an additional penalty of 1.5% per month will attach on the first day of each month thereafter, until the total amount due is paid or until the time a court judgment is entered for the amount of any unpaid taxes and penalty, whichever occurs first.
 - (c) If Unsecured Property taxes are unpaid at the close of business on the last day of the third month following the application of the 10% penalty, an additional 23% collection fee will also attach.
 - (d) If any delinquency date falls on a Saturday, Sunday or legal holiday, and the payment is received by the close of business on the following business day, any penalty to which the tax becomes subject will not apply. (\$2922)
9. **ENFORCEMENT OF PAYMENT:** Delinquency will result in further action by the tax collector to enforce payment of the tax and all statutory penalties. Enforcement actions include the recording of a tax lien (\$2191.3), Interagency Intercept Collection Program (California Government Code §12419.2, 12419.7, 12419.9, 12419.10, and 12419.11), the seizure of funds and/or sale of personal property, improvements and possessory interests belonging to or assessed to the assessee (\$2951). Additional fees may attach as a result of any of these actions.
10. **ADDRESS CHANGES:** Requests for changes in address must be made through the Ventura County Assessor. For forms and information, please visit <http://assessor.countyofventura.org>.

Contact Information:

For questions regarding payments, collections or delinquent tax enforcement: Treasurer-Tax Collector (805) 654-3744 HelpingHand@ventura.org www.ventura.org/TTC	For questions regarding assessed value, exemptions, change of address or property ownership: Assessor (805) 654-2181 Assessor.info@ventura.org assessor.countyofventura.org	For questions regarding tax rates or calculations: Auditor-Controller (805) 654-3181 audptax@ventura.org www.ventura.org/auditor-controllers-office
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